

SEC. 9. There is added to chapter 116, Laws of 1947 and to chapter 76.40 RCW a new section to read as follows: New section.

The supervisor of forestry may adopt and enforce such reasonable rules and regulations as may be consistent with and necessary to carry out the provisions of this chapter relating to log patrols. Any violation of a rule or regulation prescribed by the supervisor of forestry under this chapter shall be punishable as a misdemeanor. Rules and regulations authorized.

Passed the Senate February 27, 1957.

Passed the House March 12, 1957.

Approved by the Governor March 21, 1957.

CHAPTER 183.

1 S. B. 17. 1

TEACHERS' RETIREMENT SYSTEM—FEDERAL SOCIAL SECURITY.

AN ACT relating to the covering of members of the teachers' retirement system under the old age and survivor insurance provisions of Title II of the federal social security act as amended; approving a plan for such coverage as presented to and approved by the governor of the state of Washington; amending section 52, chapter 80, Laws of 1947, section 25, chapter 274, Laws of 1955 and RCW 41.32.520 as each are amended; establishing an effective date; and declaring an emergency.

Be it enacted by the Legislature of the State of Washington:

SECTION 1. The plan for covering the members of the teachers' retirement system under the old age and survivor insurance provisions of Title II of the federal social security act as amended, required by RCW 41.48.050 as amended by section 5, chapter 4, Laws of the Extraordinary Session of 1955, approved by the board of trustees of the teachers' retirement system on October 8, 1956, and by the governor of the Plans for covering members under OASI approved.

Teachers' retirement. OASI.

state of Washington on November 19, 1956, is hereby approved.

Terms and provisions of plan.

SEC. 2. The terms and provisions of the plan are as follows:

(1) Each political subdivision of the state employing members of the teachers' retirement system and the members of the teachers' retirement system, after the approval of this plan by the legislature, and by the eligible employees through a referendum as provided in RCW 41.48.030 (3) and (4), shall be deemed to have accepted and agreed to be bound by the following terms and conditions in consideration of extension of the existing agreement between the secretary of health, education and welfare and the governor to make the protection of the federal old age and survivors insurance program available and applicable to such employees.

Definitions.

(2) As used in this plan the terms quoted below shall have the meanings assigned thereto in this section.

"Political subdivision."

"Political subdivision" means any political subdivision, or instrumentality of one or more subdivisions, or proprietary enterprise acquired, purchased or originated by one or more such subdivisions after December, 1950, which employs members of the teachers' retirement system. The state, its agencies, instrumentalities and institutions of higher learning shall be grouped and considered as a single political subdivision.

"Employee."

"Employee" means any person who is a member of the teachers' retirement system and is employed by a political subdivision.

"Wages."

"Wages" shall have the meaning given in RCW 41.48.020 (1) and section 209 of the social security act (42 U. S. C. A. Sec. 409).

"State" where not otherwise clearly indicated by the context, means the commissioner of employment security or other officer designated by the governor

to administer the plan at the state level for all participating political subdivisions.

Terms and provisions of plan.

(3) The terms and conditions of this plan are intended and shall be construed to be in conformity with the requirements of the federal social security act as amended and with the requirements of chapter 41.48 RCW, and particularly RCW 41.48.050, as amended by chapter 4, Laws of 1955 extraordinary session.

(4) The rights and benefits accruing to employees from membership in the teachers' retirement system shall in no way be altered or impaired by this plan or by the additional and supplementary OASI coverage which such employees may receive hereunder, other than the elimination of (1), (2) and (3) of section 52, chapter 80, Laws of 1947 and RCW 41.32.520 as each are amended, with the exception of that part of (1) which permits a widow or dependent widower without a child or children under age eighteen to receive a monthly payment of fifty dollars at age fifty, provided that the member had fifteen or more years of Washington membership service credit at date of death.

(5) There shall be no additional cost to or involvement of the state or a political subdivision with respect to OASI coverage of members of the teachers' retirement system until this plan has been approved by the legislature.

(6) Each employee to whom OASI coverage is made applicable under this plan pursuant to an extension or modification under RCW 41.48.030 of the existing agreement between the secretary of health, education and welfare and the governor shall be required to pay into the OASI contribution fund established by RCW 41.48.060 during the period of such coverage contributions with respect to his wages in an amount equal to the employee tax imposed by the federal insurance contributions act

Teachers'
retirement.
OASI. Terms
and provisions
of plan.

(section 3101, Internal Revenue Code of 1954), in consideration of the employee's retention in service by the political subdivision. The subdivision shall withhold such contributions from the wages paid to the employee; and shall remit the contributions so withheld in each calendar quarter to the state for deposit in the contribution fund not later than the twentieth calendar day of the month following that quarter.

(7) Each political subdivision shall pay into the contribution fund with respect to the wages of its employees during the period of their OASI coverage pursuant to this plan contributions in an amount equal to the employer tax imposed by the federal insurance contributions act (section 3111, Internal Revenue Code of 1954), from the fund of the subdivision from which such employees' wages are paid. The subdivision shall remit such contributions to the state for deposit in the contribution fund on a quarterly basis, not later than the twentieth calendar day of the month following each calendar quarter.

(8) If any political subdivision other than that comprising the state, its agencies, instrumentalities and institutions of higher learning fails to remit as provided herein employer contributions or employee contributions, or any part of either, such delinquent contributions may be recovered with interest at the rate of six percent per annum by action in a court of competent jurisdiction against the political subdivision; or such delinquent contributions may at the request of the governor be deducted from any moneys payable to such subdivision by the state.

(9) Each political subdivision shall be charged with a share of the cost of administration of this plan by the state, to be computed as that proportion of the overall cost of administration which its total annual contributions bear to the total annual contributions paid by all subdivisions on behalf of employees cov-

ered by the plan. The state shall compute the share of cost allocable to each subdivision and bill the subdivision therefor at the end of each fiscal year. The subdivision shall within ninety days thereafter remit its share of the cost to the state for deposit in the general fund of the state.

Teachers' retirement. OASI. Terms and provisions of plan.

(10) Each political subdivision shall submit to the state, through the employment security department, P. O. Box 367, Olympia, Washington, or such other officer or agency as the governor may subsequently designate, on forms furnished by the state, not later than the twentieth calendar day of the month following the end of each calendar quarter, the following information:

- A. the social security account number of each employee;
- B. the name of each employee;
- C. the amount of wages subject to contributions as required hereunder paid to each employee during the quarter;
- D. the total amount of wages subject to contributions paid to all employees during the quarter;
- E. the total amount of employee contributions withheld and remitted for the quarter; and
- F. the total amount of employer contributions paid by the subdivision for the quarter.

(11) Each political subdivision shall furnish in the same manner as provided in subsection (10), upon reasonable notice, such other and further reports or information as the governor may from time to time require. Each subdivision shall comply with such requirements as the secretary of health, education and welfare or the governor may from time to time establish with respect to any or all of the reports or information which are or may be provided for under subsection (10) or this subsection in order to assure the correctness and verification thereof.

Teachers' retirement. OASI. Terms and provisions of plan.

(12) The governing body of each political subdivision shall designate an officer of the subdivision to administer such accounting, reporting and other functions as will be required for the effective operation of this plan within the subdivision, as provided herein. The commissioner of employment security or such other officer as the governor may designate, shall perform or supervise those functions with respect to employees of the subdivision comprising the state, its agencies, instrumentalities and institutions of higher learning; and shall serve as the representative of the participating political subdivisions in the administration of this plan with the secretary of health, education and welfare.

(13) The legislature shall designate the first day of any month beginning with January, 1956, as the effective date of OASI coverage for such employees, except that after January 1, 1958, the effective date may not be prior to the first day of the current year.

The employer's contribution for any retroactive coverage shall be transferred by the board of trustees from the teachers' retirement pension reserve fund to the official designated by the governor to administer the plan at the state level.

Each employee's contribution for any retroactive coverage shall be transferred by the board of trustees from his accumulated contributions in the teachers' retirement fund, to the official designated above. Each employee, if he so desires, may, within one year from the date of transfer, reimburse his accumulated contributions for the amount so transferred.

(14) The governor may terminate the operation of this plan in its entirety with respect to any political subdivision, in his discretion, if he finds that the subdivision has failed to comply substantially with any requirement or provision of this plan. The plan shall not be so terminated until reasonable notice and opportunity for hearing thereon have been given

to the subdivision under such conditions, consistent with the provisions of the social security act, as shall have been established in regulations by the governor.

SEC. 3. Section 25, chapter 274, Laws of 1955 and RCW 41.32.520 are each amended to read as follows:

RCW 41.32.520
amended.

Upon receipt of proper proofs of death of any member before retirement or before the first installment of his retirement allowance shall become due his accumulated contributions shall be paid to his estate or to such persons as he shall have nominated by written designation duly executed and filed with the board of trustees. If a member had established five or more years of Washington membership service credit and was in active service or receiving or entitled to receive temporary disability payments at the time of his death, the named beneficiary if otherwise eligible may elect, in lieu of a cash refund, the following survivor benefit plan:

Payment on
death before
retirement.

(1) A widow or dependent widower without a child or children under eighteen years of age may elect a monthly payment of fifty dollars to become effective at age fifty, provided the member had fifteen or more years of Washington membership service credit.

(2) If the member was eligible for retirement the named beneficiary, if the surviving spouse or a dependent, may elect to receive a retirement allowance under Option 2. This election shall also be available to the spouse or a dependent of a member who has died while eligible for retirement during the period July 1, 1947, to June 30, 1955, inclusive, upon the repayment to the teachers' retirement fund of the refunded contributions. No benefits may be paid for any months prior to July 1, 1955.

If no named beneficiary survives a member, at his death his accumulated contributions shall be paid to his estate, or his dependents may qualify for survivor benefits in lieu of a cash refund in the follow-

Teachers' retirement. OASI. Terms and provisions of plan.

ing order: Widow or dependent widower, guardian of a dependent child or children under age eighteen, or dependent parent or parents.

Under survivors' benefit plan (1) the board of trustees shall transfer to the survivors' benefit fund the accumulated contributions of the deceased member together with an amount from the pension fund determined by actuarial tables to be sufficient to fully fund the liability. Benefits shall be paid from the survivors' benefit fund monthly and terminated at the marriage of the beneficiary.

Effective date, section 3.

SEC. 4. Section 3 of this act shall not take effect until the agreement between the governor and the secretary of health, education and welfare, as provided for in section 3, chapter 184, Laws of 1951 and RCW 41.48.030 as each are amended, has been executed.

Effective date, OASI.

SEC. 5. The effective date of OASI coverage for members of the teachers' retirement system shall be January 1, 1956: *Provided*, That should the agreement between the governor and the secretary of health, education and welfare be executed subsequent to December 31, 1957, the effective date of coverage shall be that specified in the agreement.

Proviso.

Severability.

SEC. 6. If any provision of this act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected.

Emergency.

SEC. 7. This act is necessary for the immediate preservation of the public peace, health and safety, the support of state government and its existing public institutions, and shall take effect immediately.

Passed the Senate February 23, 1957.

Passed the House March 12, 1957.

Approved by the Governor March 21, 1957.