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To: [@SCPP Members](#)
Cc: [Office State Actuary, WA](#); [@SCPP Assistants](#)
Subject: SCPP: Follow Up Questions From the LEOFF 1 Study
Date: Friday, July 18, 2025 7:51:23 AM

Members of the Select Committee on Pension Policy,

At Tuesday's SCPP meeting, members asked two questions I'd like to follow up on. We understand there is a lot of interest in this information, so please feel free to forward this email as you see fit. It will also be added to the SCPP's [Correspondence page](#) for ease in sharing, and to create a longer-term record.

1. When is the best time for a plan to request a determination letter from the IRS?

I confirmed with the Department of Retirement Systems that the best time to request a determination letter is after enacting a change, but before the change goes into effect. The IRS will not provide a determination letter for a hypothetical change, so the change must be enacted first. However, if the change is rejected by the IRS, its impacts may be tough to unwind. Thus, an enacted law with a delayed or contingent effective date provides the best opportunity to request a determination letter.

2. What is the funding source for the LEOFF 1 benefit enhancement?

As a reminder, the LEOFF 1 benefit enhancement (as referenced in my [presentation](#) slide 5) is a one-time lump sum payment of \$100 per service credit month earned. The source for this benefit enhancement is the LEOFF 1 trust fund. The bill establishing this enhancement ([SSB 5791](#) in 2022) makes no reference to LEOFF 2. However, an identical benefit enhancement was granted to LEOFF 2 (and paid for by the LEOFF 2 trust fund) by a different bill ([SHB 1701](#)) that same year.

Please reach out to staff if you have any questions.

Thank you,

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