**Notice to Interested Parties**

October 31, 2023

**SUBJECT:** Rule Adoption, Concise Explanatory Statement, as required by RCW 34.05.325

**RULE CITATIONS:** RCW [41.50.050](http://app.leg.wa.gov/RCW/default.aspx?cite=41.50.050) and the SECURE Act 2.0, part of the Consolidated Appropriations Act of 2023 (P.L. 117-328).

**AMENDING WAC 415-02-100 –** Can I have my insurance premiums deducted from my retirement allowance?

**REASON FOR ADOPTION:** Until recently, former public safety officers needed to have medical premiums deducted from their pension in order to qualify for a tax deduction. Under the federal SECURE Act 2.0, though, they can now deduct $3,000 in medical premiums directly from their taxes.

**HEARING:** October 26, 2023, 2:00 p.m.

**SUMMARY OF COMMENTS:** None.

**DIFFERENCES IN TEXT:** There are no differences between the rule language that the Department of Retirement Systems (DRS) filed with the CR-102 and the rule language that DRS will file with the CR-103P.

**Bianca Stoner**

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