Employee Retirement Guide

King County
Benefits, Payroll and Retirement Operations

This guide provides information, forms, lists of things to do, and resources to use when you retire from King County employment. Phone numbers are provided for most resources; where no TTY number is listed, please call 711 to access the TTY relay service.

For additional information, attend King County's Road to Retirement Class and refer to the benefits summary that applies to you on the Benefits, Payroll and Retirement website: kingcounty.gov/benefits.

Road to Retirement classes are held 1 – 3 p.m. on the last Tuesday of every month, except December, in Conference Room 121 on the first floor of The Chinook Building, 401 Fifth Ave. (Fifth Avenue and Jefferson Street), Seattle. To enroll, e-mail kc.orientations@kingcounty.gov.

If you still have questions, contact Benefits, Payroll and Retirement Operations at 206-684-1556 or kc.benefits@kingcounty.gov.

We've made every attempt to ensure the accuracy of this information. However, if there is any discrepancy between the benefit descriptions and the insurance contracts or other legal documents, the legal documents will always govern. King County intends to continue benefit plans indefinitely, but reserves the right to amend or terminate them at any time in whole or in part, for any reason, according to the amendment and termination procedures described in the legal documents. King County, as plan administrator, has the sole discretionary authority to determine eligibility for benefits and to construe the terms of the plans. This information doesn't create a contract of employment between King County and any employee.

Call 206-684-1556 for alternate formats.

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Section 1: Letting key staff know you're leaving

When you retire, you must notify your supervisor, your Payroll/Human Resources representative, and Benefits, Payroll and Retirement Operations. If your Human Resources unit doesn't have its own notice, use the Leaving Employment form at the end of this guide.

The Leaving Employment form gives your Payroll/Human Resources representative information to:

- Process your final paycheck and W-2 form
- Enter your status change in the payroll system (Benefits, Payroll and Retirement Operations uses information from the payroll system to report your status change to the Washington State Department of Retirement Systems (DRS) and T. Rowe Price, King County's Deferred Compensation Plan administrator)
- Submit a retirement service award request form (if you're retiring, you receive a commemorative plaque and personal letter from the King County Executive).

Contact your Human Resources or Payroll representative well in advance of retirement to make sure you are following your department's procedures for submitting any DRS information, such as your letter from DRS confirming your retirement benefit, along with your Leaving Employment form (see Section 11: State Retirement System for more information on retirement).

After Benefits, Payroll and Retirement Operations reports your status change to DRS and T. Rowe Price, you can contact them directly about your retirement contributions.

It can take several months after giving notice to make final arrangements for health coverage, your retirement pension, and Deferred Compensation funds. To speed the process along, check with your Payroll representative to make sure your status change is entered in the Payroll system as quickly as possible.

► **Tasks**

- ☐ *Submit a Leaving Employment form to your supervisor at least two weeks before leaving. If your Human Resources unit doesn't have its own form for this purpose, use the Leaving Employment form at the end of this guide. Provide copies of the notice to your supervisor, your Payroll/Human Resources representative, and to Benefits, Payroll and Retirement Operations.*
- ☐ *Check with your Payroll/Human Resources representative after giving notice to make sure your status change has been entered in the payroll system and, if you're retiring, a retirement service award request form has been submitted.*
- ☐ *If you're a represented employee, check with your union to see if there are any union-related tasks to complete.*

Section 2: Bus pass/ID/keycard and other property

Prior to your departure, return your employee bus pass/ID/keycard and other King County property in person or by certified mail to your supervisor. Also, review and manage records according to the Records Retention Policy. If you retire from the Department of Transportation's Transit Division, you may be eligible for a retiree bus pass, depending on your union agreement.

► **Tasks** ☐ *Return your employee bus pass/ID/keycard and other King County property (keys, cell phones, special equipment, etc.) to your supervisor by your last day of employment.*

☐ *If you're a retiring transit employee and are eligible, apply for a retiree bus pass using your last DRS statement and the DRS letter confirming receipt of your application to retire (see page 16). For more information, contact Transit Human Resources in King Street Center at 206-477-6000.*

Section 3: Final paycheck and W-2 form

Your final paycheck is issued two to four weeks after you retire, depending on when your last paid day of employment falls in the payroll cycle. Use the Leaving Employment form to specify how you want your final paycheck and W-2 form processed. Your W-2 form is mailed at the end of January the year after you leave.

- If you have been employed by King County for at least six months, you will receive a separate paycheck for unused vacation leave (up to 480 hours if you work a 40-hour week, or, up to 420 hours if you work a 35-hour week), minus Federal tax withholding at a supplemental tax rate. To avoid the supplemental tax withholding, you may defer your unused vacation leave into the King County Employees Deferred Compensation Plan.
- If you retire, your final paycheck includes pay for unused sick leave (in general, $0.35 on the dollar, though rates may vary under different union agreements), unless, according to your union agreement, the unused leave must be transferred to an HRA VEBA Trust. If your sick leave is not subject to an HRA VEBA, you may defer your unused sick leave into the King County Employees Deferred Compensation Plan and avoid supplemental tax withholding.

► **Tasks** ☐ *If you have payroll deductions for savings or loans taken from your paycheck, contact the recipients to make other payment provisions 30 days before leaving.*

- *Harborstone Credit Union* *www.harborstone.com* *1-800-523-3641*
- *Qualstar Credit Union* *www.qualstarcu.com* *1-800-848-0018*

☐ *If you're a retiring transit employee, to cash out your leave you need to give your supervisor copies of your last DRS statement and the DRS letter confirming receipt of your application to*

retire (see page 16). For more information, contact Transit Human Resources in King Street Center at 206-477-6000.

- ☐ *Your Leaving Employment form lets you specify how you want your final paycheck and W-2 form processed and where your COBRA/retiree medical benefits information should be sent. If you move after submitting the Leaving Employment form, be sure to provide your Payroll/Human Resources representative an updated mailing address.*

Section 4: COBRA

► Eligibility

If you have King County health coverage on your last day of employment, it continues through the last day of the month in which you retire. When King County-paid coverage ends, you and your covered dependents can pay to continue coverage under COBRA (Consolidated Omnibus Budget Reconciliation Act) as long as your employment ends for reasons other than gross misconduct. Retiring employees can choose to continue coverage under the Retiree Medical Plan as an alternative to COBRA (see "Section 5: Retiree Medical Benefits").

In general, you may continue health coverage under COBRA for up to 18 months. However, if you retire because of a disability, as determined by the Social Security Administration, you may be eligible to continue coverage for up to 29 months.

After your department enters your separation from King County into the payroll system, Navia Benefit Solutions contacts you regarding your COBRA options. You have 60 days after your King County coverage ends or 60 days from the date of Navia Benefit Solutions' letter notifying you of your options—whichever is later—to make your COBRA elections. If you elect COBRA continuation coverage, you must make the initial payment within 45 days of electing it.

There is no lapse in coverage – self-paid benefits begin when King County-paid benefits end, even if retroactive processing and payments are required. To expedite your eligibility for coverage, you can enclose your initial payment with your enrollment form.

► Plan options

Your enrollment options are explained in the COBRA enrollment packet you receive from Navia Benefit Solutions. You can opt to continue your enrollment in any health plan (medical, dental and/or vision) and the Health Care Flexible Spending Account (FSA) you were enrolled in on your last day of employment. For example, if you were only enrolled in dental and vision coverage on your last day, you may not choose to continue medical.

If you choose to participate in COBRA, you are not required to continue all the health plans you had on your last day of employment. For example, you may have had medical, dental, and vision coverage as a benefit-eligible employee, but you can elect to continue medical only, dental only, vision only, or any combination of these plans when you enroll in COBRA.

If you choose to continue your participation in a Health Care FSA, you must do so with after-tax dollars. However, you may continue Health Care FSA participation under COBRA without electing medical, dental, and/or vision coverage under COBRA. The advantage of continuing participation under COBRA with after-tax dollars is to avoid forfeiting unused pre-tax contributions. The disadvantage is that you don't benefit from the tax-savings advantage of the plan. You may only extend your participation in a Health Care FSA until the end of the plan year; you are not allowed to re-enroll or carry unused funds into the following year.

After you're enrolled in COBRA, you may discontinue your coverage at any time. You may change plans when you elect COBRA, during an Open Enrollment period, after a qualifying life event, or if you relocate out of your current plan's coverage area and coverage is available in your new location under a different King County plan.

If you elect COBRA between an Open Enrollment period and the following January, Navia Benefit Solutions provides you with Open Enrollment information and the opportunity to change medical plans, effective January 1. As long as you remain on COBRA, you receive Open Enrollment materials and have the opportunity to change medical plans each year.

► Dependent coverage options

You may continue covering the same eligible dependents covered on the last day of your employment, or you may discontinue coverage for them anytime. You may add new eligible dependents for coverage if you contact Navia Benefit Solutions within 30 days of one of the following qualifying events:

- Marriage or establishment of a domestic partnership
- Significant change in your spouse/domestic partner's coverage through his/her employment
- Birth or placement for adoption of a child (you have up to 60 days to contact Navia Benefit Solutions when adding a newborn)
- Placement of a legal ward (foster child, child placed with you as a legal guardian, or child named in a Qualified Medical Child Support Order as defined under Federal law and authorized by the plan)

Eligible dependents covered on your last day of employment have their own COBRA rights if they lose coverage through you. However, eligible dependents added after you elect COBRA coverage don't have separate COBRA rights, unless they are newborns or newly-adopted children.

► When coverage ends

COBRA coverage ends on the last day of the month when you or your eligible dependent:

- Fail to make the required payments within 30 days of the due date
- Become covered under another group medical plan after electing COBRA (unless the plan limits or excludes coverage for a preexisting condition of the individual continuing coverage)
- Become entitled to Medicare benefits after electing COBRA
- Reach the end of your maximum COBRA coverage period, or
- Is no longer disabled, as determined by the Social Security Administration, and have exhausted the designated months of COBRA coverage

COBRA coverage ends on the day:

- The plan terminates, or
- You or your eligible dependent dies. If you die, your covered dependents may extend coverage

up to 36 months from the date COBRA coverage began.

► **Tasks** ☐ *Navia Benefit Solutions contacts you regarding COBRA options within 30 days of your last day.*

Section 5: Retiree medical benefits

► Eligibility

If you have King County health coverage on your last day of employment, it continues through the last day of the month in which you leave. When King County-paid coverage ends and you begin drawing a retirement pension, you and your covered dependents can pay to continue coverage under the Retiree Medical Plan if you meet **all** of the following qualifications:

- You have King County health benefits on your last day of employment.
- You are not entitled to Medicare.
- You are not covered under another group medical plan.
- You meet the requirements for formal service or disability retirement under the Washington State Public Employees Retirement Act or Seattle City Employees' Retirement System (applies only if you elected to remain under the City of Seattle system by formal agreement between King County and City).

Please note: Five years of cumulative King County service is required to officially retire from King County but is not required to access the Retiree Medical Plan.

Retiree medical benefits are an alternative to COBRA. If you elect Retiree Medical, you waive your COBRA rights. You can enroll in any combination of coverage under COBRA and Retiree benefits, e.g., you could elect COBRA medical coverage, Retiree dental, and Retiree vision. Enrollment and length of coverage rules apply to each plan. When choosing coverage, consider the differences between retiree medical and COBRA benefits, as shown in the following table.

	COBRA benefits	Retiree Medical benefits
Health coverage available	Medical, dental and vision	Medical and vision
Length of time coverage available	18 months maximum (29 months if you leave employment due to a Social Security-verified disability)	Until you become entitled to Medicare
Plan choice	Allows you to change medical plans **at the time of retirement**, after a qualifying life event, and during any Open Enrollment period following retirement	Allows you to change medical plans **at the time of retirement**, after a qualifying life event, and during any Open Enrollment period following retirement
Can you change medical plans between Open Enrollments?	Yes. If you relocate out of your current plan's coverage area and notify Navia Benefit Solutions with proof of your new permanent address and the availability of coverage under another King County plan in your new location	Yes. If you relocate out of your current plan's coverage area and notify Navia Benefit Solutions with proof of your new permanent address and the availability of coverage under another King County plan in your new location

Can you cover dependents?	Yes. You may continue coverage for your dependents under your COBRA benefits. You may choose to enroll them under your COBRA benefits, or you may leave it to them to enroll. Because they have separate enrollment rights under COBRA, they may enroll themselves without action on your part.	Yes. You may continue coverage for your dependents under Retiree Medical. You must take action to enroll them because they do not have the separate enrollment rights they have under COBRA.

► Plan options

Your enrollment options will be explained in the Retiree Medical enrollment packet you receive from Navia Benefit Solutions. You may opt to continue your enrollment in the medical and vision plans and the Health Care Flexible Spending Account (FSA) you were enrolled in on your last day of employment. For example, if you were only enrolled in vision coverage on your last day, you may not choose to continue medical.

You may purchase retiree dental coverage as a separate plan at the time you make your retiree medical elections. For more information, see Section 6: Retiree Dental Benefits.

If you choose to participate in Retiree Medical, you do not have to continue all of the health plans you had on your last day. For example, you may have had medical and vision coverage as a benefit-eligible employee, but you can elect to continue medical only, vision only, or both of the plans.

You must enroll in retiree benefits within 60 days of your King County coverage ending or your notification of retiree options by Navia Benefit Solutions—whichever is later. If you do not elect a medical or vision plan during that time, you may not add it later, not even during Open Enrollment. As long as you remain on Retiree Medical, you receive Open Enrollment materials and have the opportunity to change medical plans each year.

► Dependent coverage options

If you elect Retiree Medical for you and your eligible dependents and you die, divorce, or terminate a domestic partnership, or a dependent child loses dependent status, the eligible dependents who lose coverage because of the event may pay to continue their retiree medical benefits under COBRA for up to 36 months.

► When coverage ends

If you retire and elect Retiree Medical for you and your eligible dependents before you become entitled to Medicare, the Retiree Medical ends for everyone when you become Medicare entitled. When this occurs, your qualified dependents have the option to continue their benefit coverage under COBRA for up to 36 months.

If you retire when or after you become entitled to Medicare, you and your dependents are not eligible for Retiree Medical, but your qualified dependents may continue benefit coverage under the provisions of COBRA for up to 36 months from the date of your Medicare entitlement.

► Tasks

- ☐ *Navia Benefit Solutions contacts you regarding Retiree Medical within 30 days after you retire.*
- ☐ *For other retirement insurance information, go to the Statewide Health Insurance Benefits*

Advisors (SHIBA) Web site at insurance.wa.gov/statewide-health-insurance-benefits-advisors-shiba *or call 1-800-562-6900.*

Section 6: Retiree dental benefits

If you have King County dental coverage on your last day of employment, it continues through the last day of the month you retire. When King County-paid coverage ends and you begin drawing a retirement pension, you and your covered dependents may purchase the Retiree Dental Plan through Delta Dental of Washington, provided you do not elect to receive COBRA benefits. This program, which is different than the plan you have as an employee, allows you to seek dental care from any dentist within the Delta Dental network. Unlike Retiree Medical, you can enroll in and continue your Retiree Dental plan if you are entitled to Medicare.

Summary of retiree dental benefits			
Plan Summary	**Payment Levels**		
	Delta Dental PPO Dentist	**Delta Dental Premier Dentist**	**Nonparticipating Dentist**
Class I – Diagnostic & Preventive Exams, Prophys, X-rays, Fluoride and Sealants	100%	80%	80%
Class II – Restorative Restorations, Endodontics, Periodontics, Oral Surgery	80%	70%	70%
Class III – Major Crowns, Dentures, Partials, Bridges and Implants	50%	40%	40%
Annual Maximum Per Person **Benefit Period** Jan. 1 – Dec. 31	$2,000	$2,000	$2,000
Deductible (waived on Class 1) Per person/per benefit period Annual family maximum	$25 $75	$25 $75	$25 $75
TMJ — B Surgical and Nonsurgical Lifetime maximum	50% $500	50% $500	50% $500

Whether you choose a Delta Dental Premier dentist or a Delta Dental PPO dentist, your benefit levels remain the same. However, the Delta Dental PPO dentists have agreed to fees that are, on average, 17% lower than Delta Dental Premier dentist fees. This means that your out-of-pocket costs may be lower when you select a Delta Dental PPO dentist.

► **Tasks** ☐ *Navia Benefit Solutions contacts you regarding retiree dental within 30 days after you retire.*

Section 7: COBRA, retiree medical, and retiree dental costs

The monthly cost for COBRA and Retiree Medical benefits is based on what King County pays to provide the same coverage to active employees. The rates are subject to periodic adjustment. The rates for Retiree Dental are determined by Delta Dental of Washington.

► Regular employees

If you are in the Regular or TEA employee benefit group, the following table shows the monthly premiums for your medical, dental, and vision plan options under COBRA and the Retiree Medical Plan. Premiums for last year are also shown for comparison. Note: The KingCare Select plan is not offered to the TEA benefit group.

COBRA/Retiree Medical Plan Rates: Regular Employees		
Plan	**2020 Monthly Rates**	**2019 Monthly Rates**
KingCare (Regence)		
– Employee	$877.45	$862.11
– Spouse	$877.45	$862.11
– Child(ren)	$701.96	$689.69
– Employee + Spouse	$1,754.90	$1,724.22
– Employee + Child(ren)	$1,579.41	$1,551.80
– Family	$2,456.86	$2,413.91
KingCare Select (Regence)		
– Employee	$822.73	$808.91
– Spouse	$822.73	$808.91
– Child(ren)	$658.18	$647.12
– Employee + Spouse	$1,645.46	$1,617.82
– Employee + Child(ren)	$1,480.91	$1,456.03
– Family	$2,303.64	$2,264.94
SmartCare (Kaiser)		
– Employee	$562.72	$553.27
– Spouse	$562.72	$553.27
– Child(ren)	$450.17	$442.61
– Employee + Spouse	$1,125.44	$1,106.54
– Employee + Child(ren)	$1,012.89	$995.88
– Family	$1,575.61	$1,549.15
Delta Dental of Washington (COBRA)		
– Employee	$65.42	$65.00
– Spouse	$65.42	$65.00
– Child(ren)	$52.33	$51.99
– Employee + Spouse	$130.84	$130.00
– Employee + Child(ren)	$117.75	$116.99
– Family	$183.17	$181.99
Delta Dental of Washington (Retiree)		
– Employee	$77.50	$75.25
– Spouse	$77.52	$75.25
– Child(ren)	$72.42	$70.30
– Employee + Spouse	$155.02	$150.50
– Employee + Child(ren)	$149.92	$145.55
– Family	$227.44	$220.80

Vision Service Plan		
– Employee	$12.00	$12.28
– Spouse	$12.00	$12.28
– Child(ren)	$9.60	$9.82
– Employee + Spouse	$24.00	$24.56
– Employee + Child(ren)	$21.60	$22.10
– Family	$33.60	$34.38

► Transit ATU 587 employees

If you are in the Transit ATU 587 employee benefit group, whether full-time or part-time, the following table shows the monthly premiums for your medical, dental, and vision plan options under COBRA and the Retiree Medical Plan. Premiums for last year are also shown for comparison.

Rates for COBRA and ATU 587 Employees		
Plan	**2020 Monthly Rates**	**2019 Monthly Rates**
KingCare (Regence)		
– Retiree	$902.33	$912.57
– Spouse	$902.33	$912.57
– Child(ren)	$721.86	$730.05
– Employee + Spouse	$1,804.66	$1,825.14
– Employee + Child(ren)	$1,624.19	$1,642.62
– Family	$2,526.52	$2,555.19
KingCare Select (Regence)		
– Retiree	$844.57	$857.15
– Spouse	$844.57	$857.15
– Child(ren)	$675.65	$685.72
– Employee + Spouse	$1,689.14	$1,714.30
– Employee + Child(ren)	$1,520.22	$1,542.87
– Family	$2,364.79	$2,400.02
SmartCare (Kaiser)		
– Retiree	$596.35	$639.81
– Spouse	$596.35	$639.81
– Child(ren)	$477.08	$511.85
– Employee + Spouse	$1,192.70	$1,279.62
– Employee + Child(ren)	$1,073.43	$1,151.66
– Family	$1,669.78	$1,791.47
Delta Dental of Washington (COBRA)		
– Employee	$70.70	$67.15
– Spouse	$70.70	$67.15
– Child(ren)	$56.56	$53.72
– Employee + Spouse	$141.40	$134.30
– Employee + Child(ren)	$127.26	$120.87
– Family	$197.96	$188.02
Delta Dental of Washington (Retiree)		
– Retiree	$77.50	$75.25
– Spouse	$77.52	$75.25
– Child(ren)	$72.42	$70.30
– Employee + Spouse	$155.02	$150.50
– Employee + Child(ren)	$149.92	$145.55
– Family	$227.44	$220.80
Vision Service Plan		
– Retiree	$12.15	$12.66
– Spouse	$12.15	$12.66
– Child(ren)	$9.73	$10.13
– Employee + Spouse	$24.30	$25.32
– Employee + Child(ren)	$21.88	$22.79
– Family	$34.03	$35.45

Retiree Medical Plan Rates: ATU 587 Employees		
Plan	**2020 Monthly Rates**	**2019 Monthly Rates**
KingCare (Regence)		
– Retiree	$1,393.87	$1,281.62
– Spouse	$1,393.87	$1,281.62
– Child(ren)	$1,115.10	$1,025.29
– Employee + Spouse	$2,787.74	$2,563.24
– Employee + Child(ren)	$2,508.97	$2,306.91
– Family	$3,902.84	$3,588.53
KingCare Select (Regence)		
– Retiree	$1,304.38	$1,199.34
– Spouse	$1,304.39	$1,199.34
– Child(ren)	$1,043.51	$959.47
– Employee + Spouse	$2,608.77	$2,398.68
– Employee + Child(ren)	$2,347.89	$2,158.81
– Family	$3,652.28	$3,358.15
SmartCare (Kaiser)		
– Retiree	$773.00	$930.12
– Spouse	$773.00	$930.12
– Child(ren)	$618.40	$744.10
– Employee + Spouse	$1,546.00	$1,860.24
– Employee + Child(ren)	$1,391.40	$1,674.22
– Family	$2,164.40	$2,604.34
Vision Service Plan		
– Retiree	$17.67	$20.24
– Spouse	$17.67	$20.24
– Child(ren)	$14.14	$16.19
– Employee + Spouse	$35.34	$40.48
– Employee + Child(ren)	$31.81	$36.43
– Family	$49.48	$56.67
Delta Dental of Washington (Retiree)		
– Retiree	$77.50	$75.25
– Spouse	$77.52	$75.25
– Child(ren)	$72.42	$70.30
– Employee + Spouse	$155.02	$150.50
– Employee + Child(ren)	$149.92	$145.55
– Family	$227.44	$220.80

► Deputy Sheriffs

If you are in the Deputy Sheriff benefit group, the following tables show the monthly premiums for your medical, dental, and vision plan options under COBRA and the Retiree Medical Plan. Premiums for last year are also shown for comparison.

COBRA/Retiree Medical Plan Rates: Deputy Sheriff Employees (including PSPMA groups)		
Plan	**2020 Monthly Rates**	**2019 Monthly Rates**
KingCare (Regence)		
– Employee	$748.25	$680.83
– Spouse	$748.25	$680.83
– Child(ren)	$598.59	$544.66
– Employee + Spouse	$1,496.50	$1,361.66
– Employee + Child(ren)	$1,346.84	$1,225.49
– Family	$2,095.09	$1,906.32
SmartCare (Kaiser)		
– Employee	$572.09	$576.87
– Spouse	$572.09	$576.87
– Child(ren)	$457.67	$461.49
– Employee + Spouse	$1,144.18	$1,153.74
– Employee + Child(ren)	$1,029.76	$1,038.36
– Family	$1,601.85	$1,615.23
Delta Dental of Washington (COBRA)		
– Employee	$60.08	$61.55
– Spouse	$60.08	$61.55
– Child(ren)	$48.07	$49.24
– Employee + Spouse	$120.16	$123.10
– Employee + Child(ren)	$108.15	$110.79
– Family	$168.23	$172.34
Delta Dental of Washington (Retiree)		
– Retiree	$77.50	$75.25
– Spouse	$77.52	$75.25
– Child(ren)	$72.42	$70.30
– Employee + Spouse	$155.02	$150.50
– Employee + Child(ren)	$149.92	$145.55
– Family	$227.44	$220.80
Vision Service Plan		
– Employee	$8.55	$8.53
– Spouse	$8.55	$8.53
– Child(ren)	$6.84	$6.83
– Employee + Spouse	$17.10	$17.06
– Employee + Child(ren)	$15.39	$15.36
– Family	$23.94	$23.89

► Qualifying for Retiree Medical

To qualify for Retiree Medical, you must ***retire*** from King County. Retirement is defined as:

> "Retiring as a result of length of service, which means an employee is eligible, applies for, and begins drawing a pension benefit from LEOFF, PERS Defined Benefit Plan, PSERS or the Seattle City Employees' Retirement System (for County employees who were formally grandfathered with continued participation in that plan) immediately upon terminating from County employment."

K.C.C. 3.12.320 states that "retirement from County employment shall be in accordance with the provisions set forth in State law RCW 41.40.010(24)," which defines retirement as "withdrawal from active service with a retirement allowance as provided in this chapter." The Code and statutory definition of retirement confirms that the intended interpretation of "retire" in K.C.C. 3.12.220(F) is to ensure that retirement at King County is only valid when drawing a retirement benefit from the retirement plans listed above.

Withdrawing funds from any of the following plans ***does not*** constitute an official retirement: the King County Deferred Compensation Plan, PERS 1, PERS 2, PERS 3 without drawing from the PERS defined benefit, LEOFF, PSERS or the Seattle City Employees' Retirement System.

If you do not officially retire from King County according to the State and County codes, you may ***not*** cash out your 35% sick leave, contribute to the HRA VEBA or enroll in Retiree Medical.

Section 8: Life and Disability insurance

If you have life, accidental death and dismemberment (AD&D), short-term disability, or long-term disability (LTD) insurance when you retire, coverage continues through the last day of the month you leave.

When you end employment with King County and you are not ill or injured and away from work on the date your coverage ends, you may continue the basic and supplemental group term life insurance that you had on your last day of employment up to $500,000. This is called "portability." You pay premiums for the continued coverage directly to Minnesota Life, an affiliate of the Securian Financial Group, and the age-specific group rates may differ from the rates paid by active employees. If you continue coverage, you may also continue the supplemental group term life insurance you had on your last day of employment for your spouse/domestic partner until he/she is age 99 up to $100,000 and your dependent children until they are age 19 (25 if solely dependent on you for support) up to $5,000.

Life and AD&D insurance may also be converted to individual policies. To convert life or AD&D to individual policies, you must contact the plans and apply within 31 days of when your King County coverage ends. LTD coverage is not eligible for conversion.

► **Task** ☐ *If you wish to convert from group to individual policies, call and apply within 31 days of when your group coverage ends.*

- *Life (Minnesota Life/Securian) 1-866-293-6047*
- *AD&D (Minnesota Life/Securian) 1-866-293-6047*

Section 9: Flexible Spending Accounts

► Flexible Spending Accounts

Your participation in your FSAs ends on the last day of the month in which you retire. You may continue participating in your Health Care FSA (contributing to the account and requesting reimbursements) through the end of the calendar year as long as you elect to continue your Health Care FSA under COBRA. You have until March 31 of the following year to submit reimbursement requests for expenses incurred during the calendar year. However, you cannot re-enroll or carry unused funds into the following year.

Note: Dependent Care FSAs cannot be continued after you retire from King County.

Section 10: State retirement system

► If you are planning to retire

If you are planning to retire, contact DRS six months before you leave. This allows DRS time to send you information about retirement options and to process the option you choose as soon as possible after you leave.

Ask DRS for:

- An estimate of your retirement benefits
- A retirement packet

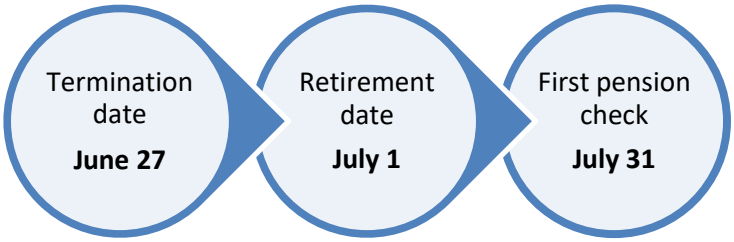
After you submit your application for retirement, DRS sends you a letter confirming its receipt. Then, shortly before you retire, DRS sends you another letter confirming your retirement benefit. You will need to submit a copy of your letter from DRS confirming your retirement benefit along with your Leaving Employment form when you inform your department of your retirement date (see "Section 1: Letting Key Staff Know Your Leaving" for more information about the Leaving Employment form at the end of this guide).

If you're a Transit employee, you'll need copies of your estimate of retirement benefits (or last DRS statement) and the DRS letter confirming receipt of your application to retire to apply for a retiree bus pass and to cash out unused leave.

► Selecting your retirement date

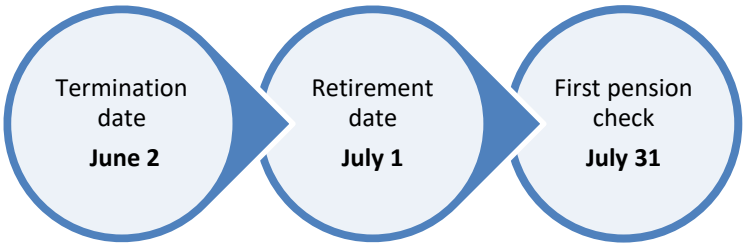
When deciding on your retirement date, it is important to understand when DRS considers you to be retired.

For the majority of State retirement plans (PERS 1, PERS 2, PERS 3, PSERS 2 and LEOFF 2), you need to terminate your employment with King County on a date before the first of the month in which you want to begin accruing your pension benefit, which is your defined benefit amount. You receive your first pension check on the last working day of the month in which you retire.



If you receive any compensation from King County in the month you want to begin retirement, your pension benefits will not begin accruing until the first of the following month. In other words, you cannot receive any King County pay or other King County-paid benefits in the same month you receive a pension check.

For example, you decide to take a vacation day or you work on the first of the month you want to retire. Because you will be paid for that day and receive King County-paid health benefits for that month, you won't be able to begin accruing pension benefits until the first of the following month.



► Cost of living adjustments

For the majority of State retirement plans (PERS 2, PERS 3, PSERS 2 and LEOFF 2), you may receive a cost of living adjustment (COLA) of up to 3% of your base pension amount. It is added to your base pension amount in July each year, provided you have been retired for one full calendar year. If you retire in the first half of the year, you receive your first COLA in July of the following calendar year. If you retire later in the year, your first COLA is delayed by another calendar year.

► **Tasks**

- ☐ *Contact DRS six months before you retire at 1-800-547-6657 or recep@drs.wa.gov. For more information, go to www.drs.wa.gov.*
- ☐ *If you're a member of the Seattle City Employees' Retirement System, call 206-386-1292.*

Section 11: Working after retirement

You may retire from King County and go to work for a private employer or a public employer not covered by a Washington State Department of Retirement Systems (DRS) pension plan without affecting your State retirement system pension. However, if you retire from King County and return to work for King County or any public employer covered by a DRS pension plan:

- Under no circumstances may you plan (either verbally or in writing) post-retirement employment with King County before you retire, and
- You're limited in terms of when you may return to work and the total hours per year you may work before your pension is affected.

In 2007, the State legislature established new return-to-work rules for PERS 2 and PERS 3 members who retire with 30 or more years of service credit. For more information on these new rules, go to www.drs.wa.gov/publications/member/multisystem/p23returntowork.htm

► **Task** ☐ *If you plan to return to work after you retire, contact DRS at 1-800-547-6657 or e-mail recep@drs.wa.gov before you return to work. For more information, go to www.drs.wa.gov.*

Section 12: Health Reimbursement Arrangement in a Voluntary Employees' Beneficiary Association (HRA VEBA)

A Health Reimbursement Arrangement (HRA) in a Voluntary Employees' Beneficiary Association (VEBA) provides a tax-free rollover of leave cash-outs to an HRA VEBA Trust at retirement. These funds are used to pay or reimburse you for eligible out-of-pocket health care expenses and premiums for you, your spouse and your qualified dependents (health care expenses and premiums for domestic partners and domestic partner children are not eligible).

To qualify, you must retire from a group that voted to participate in HRA VEBA. IRS rules require employees to decide in groups (represented or non-represented) and there is no individual choice. If you retire from a group that voted to participate in either or both of the HRA VEBA options, you will automatically be enrolled in your HRA VEBA Trust shortly after you retire. Depending on your group's decision, you'll receive one or both of these cash-outs in your HRA VEBA:

- 35% of your unused accrued sick leave time
- 50% of your unused accrued vacation time, up to 480 hours if you work a 40-hour week or up to 420 hours if you work a 35-hour week. (The other 50% is paid to you as regular taxable wages.)

► What to expect after you retire

- You will be auto-enrolled in an HRA VEBA Trust.
- Gallagher VEBA will send an enrollment confirmation to you by email or regular mail. You can register online, update your profile, and check your investment allocation at hraveba.org.
- Your HRA VEBA contributions will be sent to Gallagher 30-45 days after you're enrolled. You can begin using your account for reimbursement of eligible out-of-pocket health care expenses and premiums.
- For additional information, go to hraveba.org or call 888-659-8828.

► **Task** ☐ *Before you retire, please update your PeopleSoft account with a home email address. Once you've been enrolled in VEBA.gov, confirmation will be sent to your email.*

Section 13: Deferred Compensation Plan

T. Rowe Price, King County's Deferred Compensation Plan administrator, will be notified when you retire. You may keep your funds in the King County plan or you may transfer them to another plan. If you elect to withdraw your funds and your balance is less than $5,000, you will receive a lump-sum payment of your account balance. Use the Deferred Compensation Plan Leave Contribution Form at the end of this guide.

You can use your Deferred Compensation Plan contributions to purchase additional service credits from the Department of Retirement Systems. Contact kcdeferredcomp@kingcounty.gov for details.

To avoid supplemental taxes, you can transfer your sick and vacation leave cash outs to a Deferred Compensation Plan account, as long as you are not part of a VEBA retiree group. You can make a one-time contribution, even if you don't currently participate in the Deferred Compensation Plan.

For more information about your options, go to kingcounty.gov/employees/benefits or call the King County Deferred Compensation Coordinator at 206-263-9250.

► **Task** ☐ *When you're retiring from King County, be sure to contact T. Rowe Price about your Deferred Compensation Plan options at 1-888-457-5770 or through the Web at rps.troweprice.com/kingcounty.*

Section 14: Ethics provisions for post-employment

The King County Code of Ethics (K.C.C. 3.04.035) includes provisions to ensure the highest level of ethical conduct in all King County transactions after you retire. The provisions are summarized below. If you're uncertain whether or not the provisions apply to you or if you have any other questions, contact the King County Board of Ethics.

For one year after you retire from King County, you:

- May not have a financial or beneficial interest in a contract or grant that was planned, authorized or funded by a King County action in which you participated during your employment
- May not assist a person, whether or not for compensation, in any King County action in which you participated during your employment (you're not, however, prohibited from rendering assistance to King County employees in the course of employee organization business)
- Must first disclose your past King County employment in writing to the department considering or taking King County action before you participate.

In addition, after you retire from King County, you may not:

- Disclose or use any privileged or proprietary information gained by reason of your former employment for your personal benefit or the personal benefit of a member of your immediate family unless the information is a matter of public knowledge or is available to the public on request
- Assist any person, whether or not for compensation, on matters in which you're personally prohibited from participating.

After you retire from King County, it's okay to render assistance to a person if the assistance is provided without compensation in any form and limited to:

- Providing names, work addresses and work telephone numbers of King County agencies or employees to the extent the information is available as a matter of public record under State law
- Providing free transportation to another for the purpose of conducting business with a King County agency
- Assisting another person in obtaining or completing forms required by a King County agency for the conduct of King County business
- Assisting the poor or infirm, or
- Engaging in conduct that is protected by the constitutions or laws of the Washington or the U.S.

It's also okay to accept future employment with King County at any time, including employment with your former department, and (except as otherwise provided in this section of the Code of Ethics) you may appear before the County or seek a County action on your own behalf to the same extent other persons may appear before or seek actions by King County.

► **Task** ☐ *If you're uncertain whether or not these post-employment provisions apply to you, contact the King County Board of Ethics at 206-263-7821 or e-mail board.ethics@kingcounty.gov. For more information, go to kingcounty.gov/ethics.*

Section 15: Other things to know and do

► Making Life Easier

The King County Making Life Easier program provides free, confidential assistance for resolving personal life issues to benefit-eligible employees, their dependent family members and anyone living in the employee's household. Services include counseling, financial and legal advice, child care and adult/elder care. For assistance or more information, contact the program 24 hours a day, 7 days a week at 1-888-874-7290 toll-free.

If you're a benefit-eligible employee retiring from King County, you may continue to use the Making Life Easier program through the end of the month in which you leave. If you continue King County health care benefits under COBRA, you may use the program's services for the period of time you are continuing your coverage under COBRA.

► Social Security

If you leave employment because you have a disability or are 62 or older, contact the Social Security Administration at 1-800-772-1213 regarding your eligibility for benefits before you leave. For more information, go to ssa.gov.

► Medicare

You may be eligible for Medicare benefits, depending on your age and your reason for leaving employment. If you are already eligible, sign up for Medicare three months prior to your retirement date to ensure your benefits are effective by your retirement date. For more information, call 1-800-MEDICARE or visit medicare.gov/

.

2020 Medical Plan Quick Comparison: Regular Employees

Plan Feature (In-network)	SmartCare (Kaiser)	KingCare Select (Regence & CVS)	KingCare (Regence & CVS)
Provider Choice	A primary care provider coordinates care through the plan network. You may self-refer to many Kaiser specialists. No coverage for out-of-network care unless approved/referred.	A primary care doctor helps you coordinate your care within your network. Referrals are not required. You save the most by staying in-network, but you can go out-of-network for a higher cost.	You may choose any qualified provider, but your out-of-pocket costs are lowest when you use network providers.
Out-of-area coverage	See next page.	See next page.	See next page.
Benefit Access Fee[1]	$0	$0	$100 per month
Deductible[2]	Single $0 Family $0	Single $200 Family $600	Single $300 Family $900
Out-of-Pocket Limit[3]	Single $1,000 Family $2,000	Single $1,100 Family $2,400	Single $1,100 Family $2,500
Prescription Out-of-Pocket Limit	Single & Family $0 Copays apply to out of pocket maximum	Single $1,500 Family $3,000	Single $1,500 Family $3,000
Your cost—after deductible—using in-network providers[4]			
Emergency Room	$100 copay	10% after $200 copay	15% after $200 copay
Hospital–Inpatient	$200 copay	10%	15%
Labs, X-ray, Tests	0%	10%	15%
Mental Health	Outpatient: $20 copay Inpatient: $200 copay	Outpatient therapy services: $20 copay Outpt non-therapy services & inpt services: 10%	15%
Office Visits	$20 copay	$20 (no deductible)	15%
Prescription Drugs (retail 30-day supply)	Generic: $10 copay Preferred brand: $20 copay Non-preferred brand: $30 copay	Generic: $5 copay Preferred brand: $25 copay Non-preferred brand: $75 copay	Generic: $7 copay Preferred brand: $30 copay Non-preferred brand: $60 copay
Urgent Care	$20 copay	10%	15%

10072019

DISCLAIMER: This chart should be used as a general guide only. For specific plan details, refer to the governing documents at KingCounty.gov/Plan-Details.

1. Benefit Access Fee: The cost to add a spouse/state-registered domestic partner who has access to medical coverage through an employer.
2. Deductible: The amount you pay per year before the plan begins to pay.
3. Out-of-pocket limit: The most you could pay per year for your share of the costs of covered services, including the deductible, copays, and coinsurance.
4. All services must be medically necessary. See plan guide for details, limits, restrictions, and preauthorization requirements.

Benefits, Payroll & Retirement Operations 206-684-1556 KC.Benefits@KingCounty.gov

King County

2020 Medical Plan Quick Comparison: Transit ATU 587 Employees

Plan Feature (In-network)	SmartCare (Kaiser)	KingCare Select (Regence & CVS)	KingCare (Regence & CVS)
Provider Choice	A primary care provider coordinates care through the plan network. You may self-refer to many Kaiser specialists. No coverage for out-of-network care unless approved/referred.	A primary care doctor helps you coordinate your care within your network. Referrals are not required. You save the most by staying in-network, but you can go out-of-network for a higher cost.	You may choose any qualified provider, but your out-of-pocket costs are lowest when you use network providers.
Out-of-area coverage	See next page.	See next page.	See next page.
Benefit Access Fee[1]	$75 per month	$75 per month	$150 per month
Deductible[2]	Single $0 Family $0	Single $250 Family $750	Single $350 Family $1,050
Out-of-Pocket Limit[3]	Single $1,000 Family $2,000	Single $1,250 Family $2,750	Single $1,350 Family $3,050
Prescription Out-of-Pocket Limit	Single & Family $0 Copays apply to out of pocket maximum	Single $1,500 Family $3,000	Single $1,500 Family $3,000
Your cost—after deductible—using in-network providers[4]			
Emergency Room	$100 copay	10% after $200 copay	15% after $175 copay
Hospital–Inpatient	$200 copay	10%	15%
Labs, X-ray, Tests	0%	10%	15%
Mental Health	Outpatient: $20 copay Inpatient: $200 copay	Outpatient therapy services: $20 copay Outpt non-therapy services & inpt services: 10%	15%
Office Visits	$20 copay	$25 (no deductible)	15%
Prescription Drugs (retail 30-day supply)	Generic: $10 copay Preferred brand: $20 copay Non-preferred brand: $30 copay	Generic: $5 copay Preferred brand: $25 copay Non-preferred brand: $75 copay	Generic: $8 copay Preferred brand: $33 copay Non-preferred brand: $67 copay
Urgent Care	$20 copay	10%	15%

10082019

DISCLAIMER: This chart should be used as a general guide only. For specific plan details, refer to the governing documents at KingCounty.gov/Plan-Details.

1. Benefit Access Fee: The cost to add a spouse/state-registered domestic partner who has access to medical coverage through an employer.
2. Deductible: The amount you pay per year before the plan begins to pay.
3. Out-of-pocket limit: The most you could pay per year for your share of the costs of covered services, including the deductible, copays, and coinsurance.
4. All services must be medically necessary. See plan guide for details, limits, restrictions, and preauthorization requirements.

Benefits, Payroll & Retirement Operations 206-684-1556 KC.Benefits@KingCounty.gov

King County

2020 Medical Plan Quick Comparison: Deputy Sheriff Employees

Plan Feature (In-network)	SmartCare (Kaiser)	KingCare (Regence & CVS)
Provider Choice	A primary care provider coordinates care through the plan network. You may self-refer to many Kaiser specialists. No coverage for out-of-network care unless approved/referred.	You may choose any qualified provider, but your out-of-pocket costs are lowest when you use network providers.
Out-of-Area Coverage	Covered care is available at out-of-area Kaiser Permanente facilities—call Member Services to set up access. If outside the Kaiser area, urgent and emergency care is covered at any provider.	Same coverage as when home, through Regence and CVS Caremark® national provider networks.
Benefit Access Fee[1]	$0	$75 per month
Deductible[2]	Single $0 Family $0	Single $100 Family $300
Out-of-Pocket Limit[3]	Single $1,000 Family $2,000	Single $900 Family $1,900
Prescription Out-of-Pocket Limit	Single & Family $0 Copays apply to out of pocket maximum	Single $1,500 Family $3,000
Your cost—after deductible—using in-network providers[4]		
Emergency Room	$100 copay	10% after $100 copay
Hospital–Inpatient	$200 copay	10%
Labs, X-ray, Tests	0%	10%
Mental Health	Outpatient: $20 copay Inpatient: $200 copay	10%
Office Visits	$20 copay	10%
Prescription Drugs (retail 30-day supply)	Generic: $10 copay Preferred brand: $20 copay Non-preferred brand: $30 copay	Generic: $7 copay Preferred brand: $30 copay Non-preferred brand: $60 copay
Urgent Care	$20 copay	10%

10082019 **DISCLAIMER:** This chart should be used as a general guide only. For specific plan details, refer to the governing documents at KingCounty.gov/Plan-Details.

1. Benefit Access Fee: The cost to add a spouse/state-registered domestic partner who has access to medical coverage through an employer.
2. Deductible: The amount you pay per year before the plan begins to pay.
3. Out-of-pocket limit: The most you could pay per year for your share of the costs of covered services, including the deductible, copays, and coinsurance.
4. All services must be medically necessary. See plan guide for details, limits, restrictions, and preauthorization requirements.

Benefits, Payroll & Retirement Operations 206-684-1556 KC.Benefits@KingCounty.gov

King County

Resource Directory

For Questions About …	Contact …
AD&D Insurance ▪ Conversion when you retire ▪ Secure travel benefits ▪ For claims, contact Benefits, Payroll and Retirement Operations	**Minnesota Life Insurance Company (subsidiary of Securian Financial Group)** 400 Robert Street North, St. Paul, MN 55101 For conversion/ portability: 1-866-365-2374 or www.lifebenefits.com/continue Claims: 1-888-658-0193 Customer Service: 1-866-293-6047
Benefits – General ▪ Eligibility ▪ Open enrollment and making changes ▪ Life, AD&D and LTD insurance plan details ▪ Alternate formats	**Benefits, Payroll and Retirement Operations** The Chinook Building CNK-ES-0230, 401 Fifth Ave., Seattle WA 98104 Phone 206-684-1556 ▪ 1-800-325-6165 x41556 (outside local calling area) Fax 206-296-7700 E-mail *kc.benefits@kingcounty.gov* Web *kingcounty.gov/benefits*
Dental ▪ Providers ▪ Claims and appeals ▪ Other plan details	**Delta Dental of Washington** PO Box 75983, Seattle WA 98175-0983 Phone 1-866-229-4102 E-mail *cservice@deltadentalwa.com* Web *www.deltadentalwa.com*
COBRA ▪ Account balances, reimbursement ▪ Other plan details	**Navia Benefit Solutions** P.O. Box 53250, Bellevue, WA 98015-3250 Phone 425-452-3490 (Monday-Friday, 7 a.m.-5 p.m.) Email: *cobra@naviabenefits.com*
Flexible Spending Accounts (FSAs) ▪ Account balances, reimbursement ▪ Other plan details	**Navia Benefit Solutions** P.O. Box 53250, Bellevue, WA 98015-3250 Phone 425-452-3500 (Monday-Friday, 5 a.m.-5 p.m.) Questions: *customerservice@naviabenefits.com* Claims: *claims@naviabenefits.com*
HRA VEBA	**Gallagher VEBA** Phone 888-659-8828 E-mail customercare@hraveba.org Web hraveba.org
Life Insurance ▪ Conversion/portability when you retire ▪ Evidence of Insurability (EOI) ▪ For claims, contact Benefits, Payroll and Retirement Operations	**Minnesota Life Insurance Company (subsidiary of Securian Financial Group)** 400 Robert Street North, St. Paul, MN 55101 For conversion/ portability: 1-866-365-2374 or *www.lifebenefits.com/continue* For claims: 1-888-658-0193 For customer service: 1-866-293-6047
Long-term and Short-term Disability Insurance ▪ Claims and appeals	**The Standard** Employee Benefits Department, P.O. Box 2800, Portland, OR 97208 For claims: 1-844-239-3567 Web *www.standard.com*
Medical – General ▪ Providers (doctors, hospitals, etc.) ▪ Claims, appeals, preauthorization ▪ Identification cards ▪ Other plan details (covered expenses, limitations, exclusions)	**KingCare and SmartCare – Regence Blue Shield** PO Box 30271, Salt Lake City, UT 84130-0271 Phone 1-800-376-7926 Web *www.regence.com* **Kaiser Permanente** PO Box 34585, Seattle WA 98124-1585 Phone 1-888-901-4636 E-mail *info@ghc.org* Web *www.kp.org*
Medical – Prescriptions ▪ Drug formulary (covered drugs, including generic, preferred and non-preferred brand) ▪ Pharmacies ▪ Mail order service ▪ Filing claims and appeals ▪ ID cards (KingCare and KingCare Select only; Kaiser members use medical plan card)	**KingCare – CVS Caremark** Member Reimbursements, 7034 Alamo Downs Parkway, San Antonio, TX 78238 Phone 844-380-8838 Web *www.caremark.com/wps/portal* **Kaiser Permanente** (for mail-order prescriptions) Phone 1-800-245-7979 Web *www.kp.org*
Vision ▪ Providers ▪ Claims and appeals ▪ Other plan details	**Vision Service Plan** PO Box 997100, Sacramento CA 95899-7100 Phone 1-800-877-7195 ▪ 1-800-428-4833 (TTY) Web *www.vsp.com*

If no TTY phone number is listed, please call 711 to access the TTY Relay Service.

Deferred Compensation Plan

LEAVE CONTRIBUTION FORM

King County

If you are retiring from King County or separating for other reasons, you may be eligible to contribute the value of your unused vacation, comp time, and up to 35% of your sick leave balance to your Deferred Compensation Plan account. By making a pre-tax deferral, you can reduce taxes withheld from your final paycheck and boost your retirement savings.

Keep in mind, the IRS limits the amount you can contribute to retirement plans each calendar year. For details contribution limits, go to kingcounty.gov/employees/benefits/deferred-comp.aspx.

Important: Some collective bargaining agreements require that leave balances go into an HRA VEBA account. For more information and a list of participating groups, go to kingcounty.gov/audience/employees/benefits/retirement/VEBA.aspx.

Complete, sign, date, and return this form at least two weeks before your last day of work to the address below. Your leave contribution will be processed after your final paycheck.

Return to: **King County Deferred Compensation Plan Administrator**
401 Fifth Ave, Suite 230, Mailstop CNK-ES-O230
Seattle, WA 98104
Phone 206-263-9250, Fax 206-296-7700, Email kcdeferredcomp@kingcounty.gov

Last _____ First _____ MI _____

Employee ID _____ Last paid day _____

Home Email _____ Home Phone _____

Payroll Schedule: ☐ Biweekly (every other Thursday) ☐ Bimonthly (every 5th & 20th)

Retiring at this time? ☐ Yes ☐ No

Age 50 or over? ☐ Yes ☐ No

Acknowledgement and Authorization

I acknowledge, attest to, and authorize the following:

- If I am retiring from King County: I am eligible to contribute the value of my accrued vacation and up to 35% of my sick leave balance to my Deferred Compensation Plan account, according to my collective bargaining unit. If the value exceeds the amount I can contribute, the balance will be issued in a final paycheck.
- If I am separating from King County for other reasons: I may receive the value of my accrued vacation in the form of a taxable paycheck or as a contribution to my Deferred Compensation Plan account.
- Medicare and Social Security withholding, and payroll taxes will be withheld at applicable rates.
- I authorize King County to initiate a one-time contribution to my Deferred Compensation Plan account from my vacation, sick leave, and/or compensation time balance, as indicated below:

Accrued Time	Amount to Contribute to Deferred Compensation Plan		
Vacation	☐ Max	or	☐ $ _____
Sick Leave	☐ Max	or	☐ $ _____
Comp Time	☐ Max	or	☐ $ _____

Signature _____ **Date** _____

Office use only	YTD contribution	Gross Payout	Amount Contributed	Final paycheck PPE	Cashout PPE

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Leaving Employment
FORM

King County

Instructions: Complete, sign, and date this form, or one provided by your department, and submit copies to:

☐ Your supervisor ☐ Your HR representative ☐ Benefits, Payroll and Retirement Operations

Last _____ First _____ MI_____

Employee ID_____ Dept/Division_____

Home Email _____ Home Phone _____

Mailing Address_____ City _____ State _____ ZIP _____

☐ Please do not mail my final paycheck. Instead (specify preference): _____

Last work day_____ Last day on paid status _____

Note: If your spouse works for King County, contact Benefits, Payroll and Retirement Operations at 206-684-1556 to learn about coverage options after you leave King County employment.

If you are resigning or have been terminated from King County employment, use the Leaving Employment Checklist to guide you through the separation process.

If you are retiring, also complete this section

A. Please check one of the boxes below:

☐ I have not formally applied for retirement, but I will apply before my last day on paid status.

☐ I have formally applied for retirement. My effective date of retirement is _____ Attach a copy of your email or letter from the Washington State Department of Retirement Systems or the Seattle City Employees' Retirement System acknowledging receipt of your application for retirement.

Acknowledgement and Authorization

The information I've provided is correct and complete. I understand I must return all King County-owned property (bus pass/photo ID/keycard, keys, cell phones, special equipment, etc.) in my possession by my last day at work. I further understand that if I am retiring and in a VEBA-eligible group, I will provide Benefits, Payroll and Retirement Operations a completed HRA VEBA Enrollment Form within the 12 months following my retirement date or forfeit the value of my sick leave and/or vacation leave.

Signature _____ **Date** _____

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