

STATE OF WASHINGTON

DEPARTMENT OF RETIREMENT SYSTEMS P.O. Box 48380 • Olympia, WA 98504-8380 • (360) 664-7000 • Toll Free 1-800-547-6657 • www.drs.wa.gov

AGREEMENT

To Extend Social Security Coverage to Eligible Employees

This Agreement is made by and between:

The State of Washington, Department of Retirement Systems State Social Security Administrator ("State")

and

Renton Regional Fire Authority ("Political Subdivision")

WITNESSETH

WHEREAS the Political Subdivision desires to extend Social Security coverage to its eligible employees under the provisions of chapter 41.48 Revised Code of Washington (RCW) and in accordance with Section 218(b) of the Social Security Act, and

WHEREAS the governing body of the Political Subdivision duly adopted a resolution to provide Social Security coverage for its eligible employees in conformity with Section 218 of the Social Security Act,

NOW, THEREFORE, in consideration of the premises, the parties hereby agree that said coverage shall be extended to the eligible employees of the Political Subdivision, subject to the following terms and conditions:

A. SERVICES COVERED

This agreement includes all services, as defined by Section 218(c) of the Social Security Act, performed by eligible employees of the Political Subdivision as part of a coverage group (as defined in Section 218(b) of the Social Security Act).

B. MANDATORY EXCLUSIONS

Certain services are mandatorily excluded from coverage under a 218 Agreement. This agreement shall exclude the following services as defined in Section 218(c)(6) of the Social Security Act:

- (A) service performed by an individual who is employed to relieve him from unemployment,
- (B) service performed in a hospital, home, or other institution by a patient or inmate thereof,
- (C) covered transportation service (as determined under section 210(k) of the Social Security Act),

- (D) service (other than agricultural labor or service performed by a student) which is excluded from employment by any provision of section <u>210(a)</u> of the Social Security Act other than paragraph (7) of such section,
- (E) service performed by an individual as an employee serving on a temporary basis in case of fire, storm, snow, earthquake, flood, or other similar emergency, and
- (F) service described in section <u>210(a)(7)(F)</u> which is included as "employment" under section <u>210(a)</u> of the Social Security Act.

C. CONTRIBUTIONS BY THE POLITICAL SUBDIVISION

The Political Subdivision, as a part of this Agreement hereby agrees to pay to the Internal Revenue Service at such times as may be required by Federal laws and regulations, amounts equivalent to the sum of taxes which would be imposed under the Federal Insurance Contributions Act if the services of employees covered by this Agreement constituted employment as defined in such Act.

D. COMPLIANCE WITH THE LAW AND REGULATIONS

The Political Subdivision further agrees that it will comply with all Federal and State laws and with such rules and regulations as the Internal Revenue Service and/or the State may prescribe to carry out the purposes of Section 218 of the Social Security Act and chapter 41.48 RCW.

E. MODIFICATION

This agreement may be modified at the request of the Political Subdivision to include additional employees or additional services not now included in this agreement. Such modification shall be consistent with the provisions of Section 218 of the Social Security Act, but no modification shall be allowed to exclude employees or services currently included in this Agreement.

F. EFFECTIVE DATE

This Agreement shall be effective as of July 1, 2016.



IN WITNESS THEREOF, the parties hereto, referred to as State and Political Subdivision, through their respective agents, have executed this Agreement as of the date written below.

State of Washington Department of Retirement Systems

State Social Security Administrator

Renton Regional Fire Authority EIN: 81-2447873

Rick Marshall Fire Chief

7125 Date