DEPARTMENT OF HUMAN RESOURCES DEVELOPMENT

Adoption of Subtitle 6 of Title 14
Hawaii Administrative Rules

February 26, 1997

SUMMARY

Subtitle 6 of Title 14, Hawaii Administrative Rules, entitled "State of Hawaii PTS Deferred Compensation Retirement Plan (for Part-Time, Temporary, Seasonal/Casual Employees)", consisting of chapters 14-56, 14-57, 14-58, 14-59, 14-60, and 14-61 is adopted.
§14-56-1  Purpose
§14-56-2  Definitions
§14-56-3  Office of the board
§14-56-4  Appearances before the board
§14-56-5  Government records and information
§14-56-6  Plan document

§14-56-1  Purpose. (a) Chapter 88F of the Hawaii Revised Statutes, authorizes the board of trustees of the State of Hawaii deferred compensation plan to establish the State of Hawaii PTS deferred compensation retirement plan for part-time, temporary, seasonal/casual employees of the State who are not eligible to participate in the State's ERS or deferred compensation plan under chapter 88E, Hawaii Revised Statutes.

(b) It is intended that this plan shall be an "eligible deferred compensation plan" under sections 457 and 3121 of the Code. It is also intended that each eligible employee of the State, through his or her participation in this plan, shall be deemed to be a "member of a retirement system" of a state, political subdivision, or instrumentality under section 3121(b)(7)(F) of the Code and the regulations promulgated thereunder.

(c) Except as otherwise provided, participation in this plan shall be mandatory and the contribution under this plan shall be in lieu of contributing to social security (a medicare contribution shall still be required).

(d) Subtitle 6 of title 14, consisting of chapters 14-56 to 14-61, Hawaii Administrative Rules,
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is adopted by the board to implement administration of the plan.  

§14-56-2 **Definitions.** As used in this subtitle:

"Amounts deferred" means compensation withheld under this plan and any interest income resulting from the investment of the compensation withheld.

"Beneficiary" means a person(s) designated by the participant, a participant's estate, or any person, whose rights under the plan are derived as a result of the participant's death.

"Board" means the board of trustees of the State of Hawaii deferred compensation plan created pursuant to section 88F-3, Hawaii Revised Statutes.


"Employer" means the State of Hawaii, which includes, but is not limited to, the judiciary, legislature, University of Hawaii, and department of education.

"ERS" means the State of Hawaii employees' retirement system.

"Investment provider" means a person or company engaged by the board to provide the investment product(s) pursuant to section 88F-7, Hawaii Revised Statutes, and serve as the administrator of the plan pursuant to section 88F-3, Hawaii Revised Statutes.

"Normal retirement age" means age sixty-two.

"Part-time, temporary, seasonal/casual employee" or "employee" means any person employed by the State of Hawaii who is not eligible to participate in the state ERS, or who is not excluded under section 14-59-1 (e.g., employees working less than three months or thirty-day emergency hires).

"Participant" means any "employee" in the plan.

"Plan" means the State of Hawaii PTS deferred compensation retirement plan for part-time, temporary, or seasonal/casual employees of the State.

"Plan year" means January 1 to December 31.

"Separation from service" shall have the same meaning as provided in section 402(d)(4)(A)(iii) of the Code, and shall include, but not be limited to, termination, retirement, or death. An employee shall
be presumed to have separated from service if no contributions are received by the investment provider for a period of one year. [Eff APR 2 6 1997] (Auth: HRS §§88F-3) (Imp: HRS §§88F-1 to 88F-3)

§14-56-3 Office of the board. (a) The office of the board is located at 235 S. Beretania Street, 14th Floor, Honolulu, Hawaii 96813.
(b) The office of the board shall be open from 7:45 a.m. to 4:30 p.m. of each weekday unless otherwise provided by statute or executive order. [Eff APR 2 6 1997] (Auth: HRS §§88F-3) (Imp: HRS §§80-1, 88F-3)

§14-56-4 Appearances before the board. A party to a proceeding before the board may appear in person or may be represented by or with counsel or other person chosen as a representative. The board at any time may require evidence of authority and qualification to act in a representative capacity. [Eff APR 2 6 1997] (Auth: HRS §§88F-3) (Imp: HRS §§88F-3)

§14-56-5 Government records and information. (a) The term "government record" as used in this chapter, shall be as defined in section 92F-3, Hawaii Revised Statutes.
(b) All government records shall be available for inspection in the office of the board during established office hours, in accordance with chapter 92F, Hawaii Revised Statutes.
(c) The cost of printing or reproducing a government record shall be as specified in section 92-21, Hawaii Revised Statutes. [Eff APR 2 6 1997] (Auth: HRS §§88F-3) (Imp: HRS §§88F-3, 91-2, 92-21, 92F-11)

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HAWAII ADMINISTRATIVE RULES

TITLE 14

DEPARTMENT OF HUMAN RESOURCES DEVELOPMENT

SUBTITLE 6

STATE OF HAWAII PTS DEFERRED COMPENSATION RETIREMENT PLAN (FOR PART-TIME, TEMPORARY, SEASONAL/CASUAL EMPLOYEES)

CHAPTER 57

ADOPTION, AMENDMENT, OR REPEAL OF RULES

§14-57-1 Petition
§14-57-2 Form of petition
§14-57-3 Disposition of petition
§14-57-4 Rulemaking

§14-57-1 Petition. An interested person may petition the board for the adoption, amendment, or repeal of any rule of the board. The petition shall be submitted in duplicate and filed with the board. [Eff APR 23 1997] (Auth: HRS §§88F-3, 91-6) (Imp: HRS §§88F-3, 91-6)

§14-57-2 Form of petition. (a) The petition need not be in any special form but shall contain:
(1) The petitioner's name, address, zip code, and telephone number;
(2) A statement of the nature of the petitioner's interest;
(3) An explicit statement of the reasons in support of the proposed rule, amendment, or repeal;
(4) A draft of the substance of the proposed rule, amendment, or repeal and the designation of any existing rules affected by the petition; and
(5) The signature of the petitioner.
(b) A petition which does not conform to the foregoing requirements may be rejected by the board.
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The petitioner shall be notified in writing of the rejection. [Eff ①④ ②⑥ 1⑨97 ] (Auth: HRS §§88F-3, 91-6)(Imp: HRS §§88F-3, 91-6)

§14-57-3 Disposition of petition. Upon submission of the petition, the board, within thirty days, shall either deny the petition in writing, stating its reasons for the denial, or initiate proceedings for the adoption, amendment, or repeal of the rule. Upon disposition of the petition, the board shall promptly notify the petitioner of the board's ruling. [Eff ①④ ②⑥ 1⑨97 ] (Auth: HRS §§88F-3)(Imp: HRS §§88F-3, 91-6)

§14-57-4 Rulemaking. The board at any time, on its own initiative, may institute proceedings in accordance with chapter 91, Hawaii Revised Statutes, for the adoption, amendment, or repeal of rules. [Eff ①④ ②⑥ 1⑨97 ] (Auth: HRS §§88F-3)(Imp: HRS §§88F-3, 91-3, 91-4 to 91-4.2, 91-5)
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HAWAII ADMINISTRATIVE RULES

TITLE 14

DEPARTMENT OF HUMAN RESOURCES DEVELOPMENT

SUBTITLE 6

STATE OF HAWAII PFS DEFERRED COMPENSATION RETIREMENT PLAN (FOR PART-TIME, TEMPORARY, SEASONAL/CASUAL EMPLOYEES)

CHAPTER 58

DECLARATORY RULING

§14-58-1 Petition
§14-58-2 Form of petition
§14-58-3 Non-issuance of declaratory order
§14-58-4 Disposition of petition
§14-58-5 Applicability of orders

§14-58-1 Petition. An interested person may petition the board for a declaratory order as to the applicability of any statutory provision administered by the board or any rule or order of the board. The petition shall be submitted in duplicate and filed with the board. [Eff APR 26 1997] (Auth: HRS §§88F-3, 91-8) (Imp: HRS §§88F-3, 91-8)

§14-58-2 Form of petition. (a) The petition need not be in any special form but shall contain:
(1) The petitioner's name, address, zip code, and telephone number;
(2) A statement of the nature of the petitioner's interest;
(3) A designation of the specific statutory provision, rule, or order in question;
(4) A complete statement of the relevant facts;
(5) A statement of the interpretation given the statutory provision, rule, or order by the petitioner;
(6) A memorandum containing the reasons, including any legal authorities, in support of the interpretation of the petitioner, and
§14-58-3 Non-issuance of declaratory order. The board, for good cause, may refuse to issue a declaratory order. Without limiting the generality of the foregoing, the board may so refuse where:

(1) The question is speculative or purely hypothetical and does not involve an existing situation or a situation which may reasonably be expected to occur in the near future;

(2) The petitioner's interest is not of the type which confers sufficient standing to maintain an action in a court of law;

(3) The issuance of the declaratory order may adversely affect the interest of the State, the board, or any officer or employee of the State involved in pending litigation or litigation which may reasonably be expected to arise; or

(4) The petition requests a ruling on a statutory provision not administered by the board or the matter is not otherwise within the jurisdiction of the board.


§14-58-4 Disposition of petition. Within a reasonable time after the submission of the petition, the board shall either deny the petition in writing, stating its reasons for the denial, or issue a declaratory ruling on the matters contained in the petition. Upon disposition of the petition, the board shall promptly notify the petitioner of the board's ruling.

§14-58-5 **Applicability of orders.** An order disposing of a petition shall be applicable only to the fact situation alleged in the petition or as set forth in the order. The order shall not be applicable to different fact situations or to situations where additional facts not considered in the order exist. [Eff APR 26 1997] (Auth: HRS §§88F-3, 91-8) (Imp: HRS §§88F-3, 91-8)
HAWAII ADMINISTRATIVE RULES

TITLE 14

DEPARTMENT OF HUMAN RESOURCES DEVELOPMENT

SUBTITLE 6

STATE OF HAWAII PPS DEFERRED COMPENSATION RETIREMENT PLAN (FOR PART-TIME, TEMPORARY, SEASONAL/CASUAL EMPLOYEES)

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SUBCHAPTER 1

ENROLLMENT

§14-59-1  Eligibility requirements.  (a) Only part-time, temporary, and seasonal/casual employees as defined in section 14-56-2 may defer compensation under this plan.
(b) Employees excluded under this plan are those employees who are: members of the State of Hawaii ERS; mandatorily excluded from social security coverage under the Social Security Act, as amended; excluded by written agreement with the Social Security Administration under section 218 of the Social Security Act, as amended; excluded under the Code; or excluded under any other state or federal law. These excluded employees include, but are not limited to, the following:

(1) Substitute teachers in the department of education;

(2) Students regularly attending classes in the educational institutions in which they are working;

(3) Employees hired temporarily to handle disaster emergencies, such as fires, floods, storms, earthquakes, hurricanes, etc.;

(4) Election officials and workers who are paid less than the threshold amount mandated by law (i.e., one thousand dollars in calendar year 1997);

(5) Persons hired through programs to relieve unemployment, such as services of welfare recipients performed in return for assistance payments because the primary intent of such programs is to provide assistance to the needy;

(6) Persons who are members of the ERS of the State of Hawaii, and are receiving benefits from the ERS or who have reached normal retirement age as defined by the ERS;

(7) Patients or inmates working in a hospital, home, or other institution;

(8) Nonresident aliens holding F-1, J-1, M-1, or Q-1 visas;

(9) Persons who are in multiple positions with the State, at least one of which is already covered by the state ERS and that coverage meets the minimum level of benefits required under section 3121 of the Code and the regulations thereunder;

(10) Graduate assistants who are full-time students and whose research or classes are related to their masters or doctorate degree;

(11) Student nurses whose services are performed in a hospital or training school when enrolled and regularly attending classes;
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(12) Independent contractors; and
(13) Other employee groups that are or become excluded due to state or federal laws or regulations or other referendums or agreements. [Eff APR 26 1997] (Auth: HRS §88F-3) (Imp: HRS §§88F-1, 88F-3)

§14-59-2 Mandatory enrollment. Enrollment in the plan shall be mandatory for all eligible employees. Participation in this plan shall be deemed a condition of employment and continued employment. [Eff APR 26 1997] (Auth: HRS §88F-3) (Imp: HRS §§88F-2, 88F-3)

§14-59-3 Enrollment form. All eligible employees shall be automatically enrolled. An enrollment form shall be completed by the participant, to be forwarded to the investment provider. [Eff APR 26 1997] (Auth: HRS §88F-3) (Imp: HRS §88F-3)

§14-59-4 Designation of beneficiary. A participant shall designate in writing a beneficiary or beneficiaries, who shall receive the participant's benefits in the event of the participant's death. In the event a beneficiary has not been designated or the designated beneficiary is no longer living, amounts deferred or remaining amounts deferred shall be payable to the beneficiary in the following order:

(1) The surviving spouse;
(2) If there is no surviving spouse, then natural or adopted children, in equal shares;
(3) If there are no natural or adopted children, then the parents, in equal shares;
(4) If there are no parents, then brothers and sisters, in equal shares;
(5) If there are no brothers and sisters, then stepchildren, in equal shares; or
(6) If there are no stepchildren, then the participant's estate. [Eff APR 26 1997] (Auth: HRS §88F-3) (Imp: HRS §88F-3)
§14-59-5 Changes to enrollment form. (a) It shall be the responsibility of the participant to notify the investment provider in writing of any change in an entry on the enrollment form.
   (b) If a change would be inconsistent with the plan or this chapter, the investment provider shall promptly notify the participant in writing that the change cannot be made and the reason why it cannot be made. [Eff APR 26 1997] (Auth: HRS §88F-3) (Imp: HRS §88F-3)

§14-59-6 Effective date of enrollment. The effective date of enrollment shall be the effective date of the plan or date of hire of the participant, whichever is later. [Eff APR 26 1997] (Auth: HRS §88F-3) (Imp: HRS §88F-3)

SUBCHAPTER 2

DEFERRALS

§14-59-7 Deferrals allowed: commencement. (a) Only compensation from an employer which has not yet been paid shall be deferred under the plan.
   (b) Deferrals shall commence with the first paycheck following the effective date of enrollment. [Eff APR 26 1997] (Auth: HRS §88F-3) (Imp: HRS §§88F-2, 88F-3)

§14-59-8 Amount deferred: limitations. (a) The amount deferred shall be as specified in chapter 88F and the plan document.
   (b) The maximum amount that may be deferred for each taxable year by the participant shall be as specified in the Code and the plan document.
   (c) There shall be no employer contribution. [Eff APR 26 1997] (Auth: HRS §88F-3) (Imp: HRS §§88F-2, 88F-3)

§14-59-9 Responsibilities regarding maximum amounts and coordination with other plans. (a) An employee who participates in another section 457,
section 403(b) tax sheltered annuity, section 401(k), or section 402(h)(1)(B), or other deferred compensation plan under the Code shall be responsible for adjusting the amount deferred in that other plan, to assure the maximum allowable amount that can be deferred is not exceeded.

(b) The maximum amount that may be deferred for each taxable year by the participant shall be as specified in the Code and in the plan document.

(c) A participant shall be responsible for any tax consequences which may arise as a result of deferrals under the plan which exceed the maximum amount allowable under section 14-59-8.

(d) Any violation of the limit set forth in this chapter on the part of the individual shall in no way adversely affect the status of this plan as an "eligible deferred compensation plan" under section 457(b) of the Code. [Eff APR 26 1997] (Auth: HRS §88F-3) (Imp: HRS §88F-3)

§14-59-10 Deferrals held for exclusive benefit of participants. (a) All assets of the plan, including amounts deferred under the plan by a participant and income attributable to the investment of the amounts deferred, shall be held in trust in accordance with section 457 of the Code for the exclusive benefit of participants and their beneficiaries, until paid or otherwise made available to the participant or beneficiary under this plan.

(b) A participant's rights to the amounts deferred shall be limited to those provided in the plan and this chapter. [Eff APR 26 1997] (Auth: HRS §88F-3) (Imp: HRS §§88F-3, 88F-6)

SUBCHAPTER 3

VESTING

§14-59-11 Vesting of participant's account. Participants shall have a one hundred per cent nonforfeitable right to all amounts deferred. [Eff APR 26 1997] (Auth: HRS §88F-3) (Imp: HRS §88F-3)
§14-59-12  Investment of deferred amounts.  (a) The board is authorized to determine the type of investment product(s) for the plan. However, the investment product shall guarantee a full return of principal. The board may add or eliminate an investment product or company under the plan. The board may also direct that additional investments shall not be made in a particular investment product or company under the plan.

(b) Amounts deferred under the plan shall be invested in the product(s) selected by the board. Contracts entered into between the board and the company(ies) selected by the board to offer the investment product(s) for the plan shall be binding upon the participants.

(c) Any action taken by the board regarding the investment of amounts deferred shall not be considered as guaranteeing any return on investment.


§14-59-13  Individual accounts. To facilitate orderly administration of the plan, the investment provider shall maintain a deferred compensation account for each participant on behalf of the board.


§14-59-14  Adjustments to accounts. Each participant's account shall be credited with the amount of compensation deferred and shall be further adjusted by any earnings resulting from investments made and any costs for implementing and administering the plan, as authorized by the board.

§14-59-15 Reports on accounts. The investment provider shall provide each participant with written reports at least once annually on the participant's deferred compensation account, and at the time a distribution is made, as authorized by the board. The written reports shall include, but not be limited to: the accumulated amounts of compensation which have been deferred and invested, any amounts credited to the participant's account by way of interest, dividends, or other proceeds flowing from the participant's accumulation, and the balance of the participant's account. [Eff APR 26 1997 ] (Auth: HRS §88F-3) (Imp: HRS §88F-3)

§14-59-16 Disclosure of information. Information about a participant shall only be disclosed to the participant, a person authorized in writing by the participant, or those involved in the administration of the plan, unless otherwise authorized by law. [Eff APR 26 1997 ] (Auth: HRS §88F-3) (Imp: HRS §88F-3)

SUBCHAPTER 6
DISTRIBUTION OF BENEFITS FOR AMOUNTS LESS THAN OR EQUAL TO THREE THOUSAND FIVE HUNDRED DOLLARS

§14-59-17 Earliest distribution. Benefits under the plan shall be paid or made available to the participant or his/her beneficiary no earlier than separation from service. A separation from service shall not be deemed to have occurred in situations where the employer knowingly intends to resume the employer-employee relationship or the employee is aware of being rehired with the State (e.g., thirty-day emergency hires). [Eff APR 26 1997 ] (Auth: HRS §88F-3) (Imp: HRS §88F-3)

§14-59-18 Separation from service; distribution request form; filing requirements; form and time of distribution. A participant shall notify the investment provider in writing on a form prescribed by the board when a separation from service occurs. A
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participant shall complete a distribution request form and any other documentation required by the board and investment provider. After verification of the separation from service, a lump sum distribution of amounts deferred shall be paid to the participant within sixty days, unless the participant elects a plan-to-plan transfer in accordance with section 14-59-31. [Eff APR 26 1997] (Auth: HRS §88F-3) (Imp: HRS §88F-3)

§14-59-19 **No contributions for one year.** If no contributions on behalf of a participant are received by the investment provider for a period of one year, the participant shall be deemed to have separated from service even if a separation from service notice was not filed with the investment provider. A lump sum distribution to the participant shall be processed automatically by the investment provider within sixty days after the end of the one-year period of no contributions. [Eff APR 26 1997] (Auth: HRS §88F-3) (Imp: HRS §88F-3)

§14-59-20 **Distribution to beneficiary.** Upon the death of a participant, the beneficiary shall notify the investment provider of the participant's death. After verification of the participant's death and completion of all documentation required by the board and the investment provider, a lump sum distribution of amounts deferred shall be paid to the beneficiary within sixty days. [Eff APR 26 1997] (Auth: HRS §88F-3) (Imp: HRS §88F-3)

§14-59-21 **Withholding of taxes; income tax statement.** All payments under the plan shall be subject to applicable tax withholding requirements. Upon distribution of amounts deferred, the investment provider shall withhold applicable federal and state taxes and shall provide the participant or beneficiary, as applicable, with the appropriate statement for income tax purposes. [Eff APR 26 1997] (Auth: HRS §88F-3) (Imp: HRS §88F-3)
§14-59-22 Mailing of payments. Distributions shall be mailed to the last home address on file with the investment provider, unless otherwise requested in writing by the participant or beneficiary. [Eff APR 26 1997] (Auth: HRS §88F-3) (Imp: HRS §88F-3)

SUBCHAPTER 7

DISTRIBUTION OF BENEFITS FOR AMOUNTS GREATER THAN THREE THOUSAND FIVE HUNDRED DOLLARS

§14-59-23 Earliest distribution. Benefits under the plan shall be paid or made available to the participant or his/her beneficiary no earlier than separation from service. A separation from service shall not be deemed to have occurred in situations where the employer knowingly intends to resume the employer-employee relationship or the employee is aware of being rehired with the State (e.g., thirty-day emergency hires). [Eff APR 26 1997] (Auth: HRS §88F-3) (Imp: HRS §88F-3)

§14-59-24 Latest commencement of distribution. The payment to a participant of amounts deferred shall commence no later than the time specified in the Code and the plan document. [Eff APR 26 1997] (Auth: HRS §88F-3) (Imp: HRS §88F-3)

§14-59-25 Election of distribution. No later than thirty days after the close of the calendar year in which the participant separates from service, the participant shall irrevocably elect a time of distribution which is not later than the latest period listed in section 14-59-24 and a form of distribution listed in section 14-59-26. [Eff APR 26 1997] (Auth: HRS §88F-3) (Imp: HRS §88F-3)

§14-59-26 Selection of payment options. A participant may elect to receive one of the following methods of distributions:

(1) Lump sum; or
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(2) Substantially nonincreasing annual installments over a period not to exceed five years. [Eff APR 26 1997] (Auth: HRS §88F-3) (Imp: HRS §88F-3)

§14-59-27 Failure to select time or form of distribution. Participants who fail to elect a time or form of distribution within the time period noted in section 14-59-25, shall be deemed to have elected a lump sum distribution which shall be paid within sixty days after the close of the plan year in which the participant separates from service. [Eff APR 26 1997] (Auth: HRS §88F-3) (Imp: HRS §88F-3)

§14-59-28 Distribution to beneficiary. Upon the death of a participant, the beneficiary shall notify the investment provider of the participant’s death. After verification of the participant’s death and completion of all documentation required by the board and investment provider, a lump sum distribution of amounts deferred or remaining amounts deferred shall be paid to the beneficiary within sixty days. [Eff APR 26 1997] (Auth: HRS §88F-3) (Imp: HRS §88F-3)

§14-59-29 Withholding of taxes: income tax statement. All payments under the plan shall be subject to applicable tax withholding requirements. Upon distribution of amounts deferred, the investment provider shall withhold applicable federal and state taxes and shall provide the participant or beneficiary, as applicable, with the appropriate statement for income tax purposes. [Eff APR 26 1997] (Auth: HRS §88F-3) (Imp: HRS §88F-3)

§14-59-30 Mailing of payments. Distributions shall be mailed to the last home address on file with the investment provider, unless otherwise requested in writing by the participant or beneficiary. [Eff APR 26 1997] (Auth: HRS §88F-3) (Imp: HRS §88F-3)
SUBCHAPTER 8
PLAN-TO-PLAN TRANSFERS

§14-59-31 Transfers to another eligible plan.
Pursuant to section 457(e)(10) of the Code, when a participant separates from service or loses eligibility to participate in the plan, the participant may elect to transfer the amounts deferred into any other plan established under section 457 of the Code and which provides for plan-to-plan transfers. The participant shall notify the investment provider of the desire to exercise a plan-to-plan transfer within sixty days after separation from service or loss of eligibility to participate in the plan. The participant shall also complete any documentation required by the investment provider. The transfer shall be made as soon as practicable thereafter. [Eff APR 26 1997] (Auth: HRS §88F-3) (Imp: HRS §88F-3)

§14-59-32 Transfers from another eligible plan.
This plan shall not accept the transfer of a participant's previously deferred amounts under another deferred compensation plan. [Eff APR 26 1997] (Auth: HRS §88F-3) (Imp: HRS §88F-3)

SUBCHAPTER 9
BOARD REVIEW OF INVESTMENT PROVIDER'S ACTIONS

§14-59-33 Request for board review. (a) A board review may be requested by an employee regarding any action taken by the investment provider, as it applies to the employee, which the employee believes is inconsistent with the plan or this chapter. The employee shall make reasonable efforts to resolve the disagreement with the investment provider prior to requesting a board review.

(b) All requests for board review shall be in writing and shall state the efforts taken to resolve the disagreement with the investment provider, the specific reason why the action taken by the investment provider is inconsistent with the plan or this chapter,
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the action requested, and the reason why the requested action is proper.

(c) Requests for board review shall be filed within thirty days of the date of the action taken by the investment provider. [Eff APR 26 1997] (Auth: HRS §88F-3) (Imp: HRS §88F-3)

§14-59-34 Disposition of request. An employee's request for a board review may be disposed of with or without an appearance before the board. The employee shall be promptly notified by the board in writing of the results of its review. [Eff APR 26 1997] (Auth: HRS §88F-3) (Imp: HRS §88F-3)
§14-60-1 Amendment or termination of the plan

§14-60-1 Amendment or termination of the plan. The board is authorized to amend or terminate this plan at any time. In the event of termination of the plan, the participants shall be considered as having withdrawn from the plan on the effective date of the plan's termination. Participants shall be treated as though a separation from service occurred, deferrals of compensation shall cease, and amounts deferred shall be payable within a reasonable period of time thereafter. [Eff APR 26 1997] (Auth: HRS §88F-3)(Imp: HRS §88F-3)
§14-61-1 Applicability of laws and regulations

§14-61-1 Applicability of laws and regulations.
(a) This plan shall be construed under the laws of the State of Hawaii.
(b) Notwithstanding any provisions in this chapter, all provisions and interpretations of this plan shall be consistent with sections 457 and 3121 of the Code, as amended, and any regulations thereunder. [Eff APR 26 1997] (Auth: .HRS §88F-3) (Imp: HRS §88F-3)

The adoption of subtitle 6 shall take effect ten (10) days after filing with the Office of the Lieutenant Governor.

JAMES H. TAKUSHI
Director
Department of Human Resources Development

BENJAMIN J. CAYETANO
Governor
State of Hawaii

Dated: 4/14/97

APPROVED AS TO FORM:

Deputy Attorney General

APR 16 1997

Filed

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